

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Twenty-First Omnibus Objection**

Three Hundred and Twenty-First Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	CORPORACION DEL FONDO DEL SEGURO DEL ESTADO P.O. BOX 365028 SAN JUAN, PR 00936-5028	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	31712	\$ 31,424,668.44
	Reason: Claim purports to assert liability based on an alleged deposit to GDB. Liability for the Claim would reside, if at all, under the PET Trust.					
2	CORPORACION DEL FONDO DEL SEGURO DEL ESTADO P.O. BOX 365028 SAN JUAN, PR 00936-5028	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	36276	\$ 12,096,124.56
	Reason: Claim purports to assert liability based on an alleged deposit to GDB. Liability for the Claim would reside, if at all, under the PET Trust.					
3	CORPORACION DEL FONDO DEL SEGURO DEL ESTADO P.O.BOX 365028 SAN JUAN, PR 00936-5028	5/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	36818	\$ 126,866,649.80
	Reason: Claim purports to assert liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims.					
4	PUERTO RICO LAND ADMINISTRATION 419 DE DIEGO ST., STE. 301 SAN JUAN, PR 00923	6/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	50438	\$ 1,129,811.76
	Reason: Claim purports to assert liability based on an alleged deposit to GDB. Liability for the Claim would reside, if at all, under the PET Trust.					
5	PUERTO RICO LAND ADMINISTRATION 419 DE DIEGO ST., STE 301 SAN JUAN, PR 00923	6/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	73021	\$ 36,386,620.57
	Reason: Claim purports to assert liability based on an alleged deposit to GDB. Liability for the Claim would reside, if at all, under the PET Trust.					
					TOTAL	\$ 207,903,875.13